

California Department of Corrections Financial Information Memo

SUBJECT: Department of Corrections and Rehabilitation Object Detail/Agency Object Code Structure in CALSTARS effective July 1, 2005	FIM NUMBER: 2005-08
REFERENCES: Department of Finance Uniform Codes Manual	
DATE: 6/24/05	

DISTRIBUTION: Executive Staff:
Youth and Adult Correctional Agency
California Department of Corrections
Board of Corrections
Board of Prison Terms
Correctional Peace Officer Standards & Training
California Youth Authority
Regional Administrators-Institutions Division
Regional Parole Administrators
Regional Administrators-Health Care Services Division
Wardens
Health Care Managers

PURPOSE: This Financial Information Memorandum transmits the object detail/agency object code structure that will become effective July 1, 2005 for the Department of Corrections and Rehabilitation.

DISCUSSION: The Uniform Codes Manual (UCM) contains statewide standard object detail codes that are to be used to record expenditures. CALSTARS provides further definition of expenditures with the use of department specific agency object codes. The agency object codes are intended to allow for reporting expenditures that are not adequately defined at the object detail level. A standard structure must be used by each of our Accounting organizations in the new fiscal year beginning July 1, 2005, to account for expenditures within the accounting system for the new Department of Corrections and Rehabilitation.

The attached document provides the standardized listing and is grouped in four (4) separate sections: Personal Services, Operating Expense and Expenditures, Local Assistance, and Capital Outlay. Revisions to the standardized codes will be reviewed during the next fiscal year as the organization and program structure become further defined and additional detail expenditure tracking is identified as a departmental need.

California Department of Corrections

Financial Information Memo

FIM 2005-08

Page 2

If you have specific questions regarding this FIM as it relates to your program or organization, please contact your Accounting Office Administrator for assistance. The current contacts are:

- Gayle Fifield, Regional Accounting-North (916) 322-9533
- Tim Gilpin, Regional Accounting-South (916) 323-3351
- Kim Garcia, Accounting Management Branch (916) 445-1008
- Richard Solis, CYA Accounting (916) 262-1414.

You may also contact me at (916) 322-1444 if you have questions regarding the object detail/agency object structure discussed in this FIM.

Original Signed By:

WILLIAM B. DOUGHERTY, Chief
Accounting Management

[Attachment](#)

cc: Robert Horel, Chief, Support Services
Associate Wardens, Business Services
Regional Accounting Office Managers
Tim Gilpin, Regional Accounting Administrator-South
Gayle Fifield, Regional Accounting Administrator-North
Kim S. Garcia, Accounting Management Branch
Richard Solis, CYA Accounting